File No. 239
19 . 1928

Collection No.

Mysore Residency

Pros. / Serial Nos. 1 — 4 : 7 P-57

Subject.

Appropriation Accounts, 1926-27 + 1927-28

Previous References.

7 165 A/12
A 374 A/28

Later References.

Coorg 7 32/29. A.
F. 534/31

S. 97. (Hima.)

MGIPC—FP—725DCF—S&P—(G-1576)—14-3-28—60,000.

S.N.1
P.U-6

S.N. 92
234-1895

(Put up in other connection)

Memorandum No.D-1494-A dated the 2nd June, 1928, from the Government of India in the Foreign and Political Depar

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In Memorandum No. 180(6)-A, dated the 26th January, 192 the Government of India in the Foreign and Political Departme sanctioned certain charges for the upkeep and working of the Fire Engine in the Civil and Military Station, Bangalore, and directed that charges should be met equally between Imperial Revenues, Assigned Tract Revenues and Municipal Revenues. One-third of the charges debitable to the Imperial Revenues is met from the allotment made under 'Demand 44 - Police - D - Other expenditure - Share of the cost of the upkeep of the motor fire engine in the Civil and Military Station, Bangalore".

The statement below shows the allotment, expenditure and savings for 1926-27 :-

	Allotment 1926-27 Rs.	Expenditure 1926-27 Rs.	Savings - minus Rs.
Share of the cost of Fire Engine	3410	2306	P - 1104

Out of the above savings a sum of Rs.363/- was surrendered to the Government of India with the Resident's letter No.2410 122-2/5 dated the 15th March, 1927, and accepted by them in their Memorandum No.234-A, dated the 23rd March, 1927. The balance ~~which~~ viz Rs.741 was not surrendered to the Government of India ~~by Rs.741/- only.~~

S.N.130/J

S.N.189/A

The Pay and Accounts Officer explains that savings are mainly due to lesser expenditure than anticipated and the adjustment of the charges for the last quarter of 1926-27 in 1927-28 accounts. This may be explained to the Government of India. Draft submitted for approval. (From para 1)

T.N.Thangavelu
Mudaliar
22-6-1928

This might go unofficially to the Pay & Accounts Officer before issue?

(3)
W.O.No.5971
22-6-1928

22/6/28

The draft reply to Government of India embodi explanation given by this office in the appropriation account under the head. The explanation has been cu out by the Accountant General, Central Revenues in t published appropriation accounts and that is probably th reason why the Government of India have called for an explanation. The savings are explained in fuller detail below, and perhaps the reply may be suitably amplified.

It was expected that certain articles required for the Fire Engine to the extent of Rs.1525-8-0 (gross), or ~~Rs502~~ Rs.508-8-0 Mysore Residency share, would be purchased and paid for before the close of the year 1926-27. The purchases were however not completed in 1926-27 and were not therefore paid for.

It was settled only after December of the year that the Mysore Residency share of the Fire Engine charges should be adjusted once a quarter, and the adjustment for the last quarter of 1926-27 was therefore made in the accounts for 1927-28.

It was therefore not possible to surrender the savings

S Krishnaswamy
25 6 28

No.391, dated 28th June 1928.

Revised draft letter to the Government of India is submitted for approval.

T. N. Thangavelu
Mudaliar.
29-6-28.

29/6

Secretary
CHE
29/6/28

29/6

Issued No: 6249 dated the 2nd July

P.U.8. Letter No: D-1494-A/28, dated the 5th 1928 from the Government of India in the Foreign and Pol: Deptt.

A reply was sent on the 2nd July 1928 - vide S.N. 2

X (F) May be filed.

T. N. Thangavelu
Mudaliar
10-7-1928

10/7/28

S.N.3 P.U.8. Memorandum No: F. 206-A/27, dated the 4th July 1928 from the Government of India in the Foreign and Pol: Deptt.

Please see S.N. 23 and 24 / 165A-1912.

Draft endorsement is submitted for approval.

T. N. Thangavelu
Mudaliar.
13-7-28.

13/7

Secretary
S.N.4

Issued No: 6709 dated 18th July 1928

S.N.5

F 1

Endorsement No. P.App. 4073, dated the 11th October, 1928, from the Pay and Accounts Officer, Bangalore.

The Pay and Accounts Officer, Bangalore has forwarded a copy of the appropriation accounts of the Mysore Assigned Tract and Mysore Residency for the year 1927-28 submitted to the Accountant General, Central Revenues. No action appears to be necessary on P.U.C. at present. May be filed.

T. N. Thangavelu
Mudaliar
17-10-28.

17/X

ACG
17/X

Endorsement No. P/ App. 5086, dated November, 1928 from the Pay and Accounts Officer, Bangalore.
Please see S. N. 5.
No action appears to be necessary on P. U. C.
May be filed.

T. N. Thangavelu
Mudaliar.
26-11-1928.

26/11

Secretary

From - The Assistant Secretary to the Government of India
in the Foreign and Political Department,

To - The Hon'ble the Resident in Mysore.

Memorandum No. D.1494-A/28.

Dated Simla, the 2nd June 1928.

Audit and Appropriation Accounts for
1926-27.

An extract from the Audit and Appropriation Accounts for the year 1926-27 is forwarded herewith, for information.

2. It is requested that the Government of India may be informed why steps were not taken to surrender the savings, amounting to Rs.1,104. The information is required to enable the Government of India to reply to any question that may be raised by the Public Accounts Committee

Sd. K.Sanjiva Row,

Assistant Secretary to the Government of India.

Attested.

E. C. Ollo.

Superintendent,
Foreign and Political Department.

THE FOLLOWING ITEM APPEARS IN THE AUDIT AND APPROPRIATION ACCOUNTS FOR 1926-27.

Demand.	Account.	Item.	Grant.	Expenditure.	Remarks.
			Rs.	Rs.	
44-Police.	D-Other Expenditure.	Share of the cost of the upkeep of the motor fire engine for the C & M.Station Bangalore.	3,410.	2,306.	Nil.

No. 6249
239-1928

From

The Hon'ble Mr. L. M. Crump, C.I.E., I.C.S.,
Resident in Mysore.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore 2nd July 1928.

Audit and Appropriation Account for 1926-27.

Sir,

S.N.1. In reply to your Memorandum No. D.1494-A/28, dated the 2nd June, 1928, I have the honour to state that in accordance with the orders contained in your Memorandum No.180 (6)-A, dated the 26th January, 1926, charges for the upkeep and working of the Fire Engine in the Civil and Military Station, Bangalore, are equally divisible between Central Revenues, Assigned Tract - Revenues and Bangalore Municipal Revenues. In the first instance they are booked entirely under "Grant-Bangalore-Account I - Police and one-third of these charges is transferred to the head "Grant-44-Police-D-Other Expenditure" at the end of each quarter.

S.N.92 234-95

2. Out of savings of Rs.1,104/- referred to, a sum of Rs.363/- (Rupees three hundred and sixty three) was surrendered to the Government of India in Mr. Pears' letter No.2410/122-25, dated the 15th March, 1927, and accepted in your Memorandum No.234-A., dated the 23rd March, 1927. The balance of the amount namely, Rs.741/- (Rupees seven hundred and forty one) was not surrendered to the Government of India as it was expected that certain articles required for the Fire Engine to the extent of Rs.1,525-8-0 (gross) or Rs.508-8-0 Mysore Residency share, would be purchased and paid for before the close of the year 1926-27. The purchases were, however, not completed in 1926-27 and were accordingly not paid for.

S.N.130 122-25

S.N.169 -2-25

The savings were also due in part to the adjustment of charges

charges for the last quarter of 1926-27 in the accounts for 1927-28.

I have the honour to be,
Sir,
Your most obedient servant,

o/c

for R E S I D E N T.

BJ

From - The Assistant Secretary to the Government of India
in the Foreign and Political Department,

To - The Hon'ble the Resident in Mysore.

Memorandum No. F-206-A/27.

Dated Simla, the 4th July 1928.

Regularization of excesses over sub-heads in the Grant "Bangalore" for 1925-26.

S.N. 24
185 A-12
(F).

Reference your letter No. 6958/165A-1912, dated the 13th August 1926.

2. Sanction is accorded to the uncovered excesses under various sub-heads in the Grant "Bangalore", shown in the Appropriation Accounts for 1925-26.

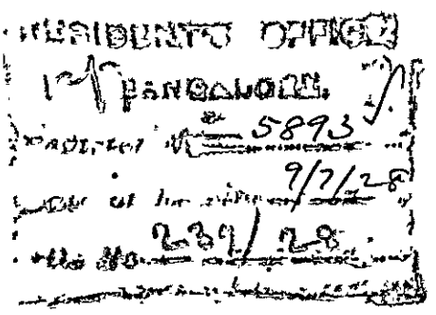
Page 469

Sd. K.Sanjiva Row,

Assistant Secretary to the Government of India.

Attested.

Superintendent,
Foreign and Political Department.



[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 18/7/1928

No. 6709 ENCLOS. /

A copy of the marginally* noted ~~letter, with enclosure,~~ memorandum is forwarded to the Pay and Accounts Officer, Bangalore, for information, with reference to his letter No. P. A. 5129, dated the 20th July 1926.

*Memorandum No. F-206-A/27 dated 4th July 1928 from the Government of India in the Foreign and Political Department.

2. N. 3.
P. U. 2.

N.F. 23
1654-1912.

S. A. C. Lothian

Secretary to the Resident.

532—15-9-1927—5,000-

T. N. Thangavelu Mudaliar. 13-7-28. 30/7/28

Telegraphic Address: Bangacts, BANGALORE.	GOVERNMENT OF INDIA The Pay and Accounts Office BANGALORE.	Telephone : Office 47

Ref. No. P.App.4071 11th October 1928

Enclosures 3 sets(2 to A.G.C.R., & 1 to A.G.)

To

The Accountant-General,
Central Revenues, New DELHI.

(Through the Audit Officer, Bangalore).

Sir,

With reference to your letters Nos. A.A.187-77/26-27, dated 13-8-26, Rev/81-1-124, dated 8-8-27, Rev/328, dated 12-9-27, and Rev/100/28-29/308, dated 13-6-28, I have the honour to enclose herein in duplicate, the appropriation accounts for the year 1927-28 of the Mysore Assigned Tract, Mysore Residency and General accounts as detailed in the margin together with the statements required in para 13 of your first letter quoted above.

2. All excesses under individual sub-heads appearing in the appropriation accounts which were covered by reappropriation have been ~~specially~~ specifically mentioned in the foot notes to the sub-heads concerned.

MYSORE ASSIGNED TRACT.
1) Grant - Bangalore.
2) Taxes on Income.
3) Refunds.

MYSORE RESIDENCY.
1) Police.
2) Medical.
3) Superannuation Allowances & Pensions.
4) Stationery & Printing.
5) Ecclesiastical.
6) Political.
7) Refunds.

GENERAL.
1) Stamps.
2) Interest on other obligations.
3) Separation of accounts from audit.
4) Audit.
5) Ecclesiastical.
6) Other scientific Departments.
7) Currency.
8) Refunds.
9) Expenditure Superannuation Allowances & pensions.

I have the honour to be,
Sir
Your most obedient Servant
(sd) S. Kuppuswami,
Pay and Accounts Officer
BANGALORE.

P.T.O.

GENERAL (CONTINUED)
10) Miscellaneous.
11) Territorial & Political
Pensions.

No.P.App.4073, dated 11th October 1928.

Copy to Secretary the Resident in Mysore, Bangalore with copies of the accounts pertaining to Mysore Assigned Trac & Residency.

S Subramaniam

SHN

PAY AND ACCOUNTS OFFICER
BANGALORE

APPROPRIATION ACCOUNT.

Grant ~~No~~...Bangalore.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with ~~the~~...Bangalore Assigned Tract.....

S U M M A R Y.

Service.		Grant.	Expenditure.	Expenditure compared with grant. Less than granted.	Expenditure compared with grant. More than granted.
Account I Police.					
	Gross.	309964	281976	32246	4258
	Deductions.	(-) 11570	(-) 11654	84	
	Net.	298394	270322	32330	4258
Account II Education.					
	Gross.	365520	360583	18278	13341
	Deductions.	(-) 13020	(-) 14922	1902	
	Net.	352500	345661	20180	13341
Account III Medical & Public Health.					
	Gross.	326655	332832	30800	36977
	Deductions.	(-) 2700	(-) 2030		670
	Net.	323955	330802	30800	37647
Account IV Other Expenditure Heads.					
	Gross.	238372	218656	20884	1168
	Deductions.	-	-	-	-
	Net.	238372	218656	20884	1168
TOTAL.	Gross.	1240511	1194047	102208	55744
	Deductions.	(-) 27290	(-) 28606	1986	670
	Net.	1213221	1165441	104194	56414

Savings of gross expenditure(Non-Voted) Compared with gross appropriation Rs.46464/-

Savings of net expenditure(Non-Voted) Compared with net appropriation Rs.47,780/-

PAY AND ACCOUNTS OFFICER
BANGALORE.

APPROPRIATION ACCOUNT.

Appropriation No. Account I Police .....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the Bangalore Assigned Areas.....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
Account I Police.				
Division Executive Force.				
District Police.				
1. Pay of Officers. Original. 18360 Supply.	18360	18305		
2. Police Force. Original. 161640 Supply(-) 2250(a)	159390	150150	9240	
3. Office Establishments. Original. 10040 Supply.	10040	10820		780
4. Allowances Honoraria etc. Original. 12360 Supply(-)2250(a)	10110	11023	913	
5. Forage {Original. 60160 Supply(-) 510(a)	59650	52173	7477	
6. Clothing & Other Supplies. Original. 10360 Supply(+) 1650(a)	12001	11130		870
7 Contingencies. Original. 18360. Supply(-) 300(a)	18060	18017	811	
8. Grants-in-aid, Contributions etc. Original. 600 Supply.	600	650	50	
9. Pensions Establishment Charges etc. recovered from other Departments etc Original. (+)11070 Supply.	11070	(-)11026	44	
10. Railway Police.				
11. Pay of officers. Original. 1200 Supply.	1200	1200		

APPROPRIATION ACCOUNT.

Appropriation No.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the.....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
22. Pay of Establishments. Original. 38650 Supply.	38650	37885	765	
25. Other Charges. Original. 13000 Supply.	13000	16850		3850
TOTAL CONSTABULARY POLICE. Original. 208100 Supply (-) 6700	201384	210238	58539	4350
29/30. Gross. Deductions. Net.	209084) 11070 198014	221070)11054 210016	58540 54 58539	4350 4350

explanation of the cases of variation under

expenditure and grant.

*****

41. The excess is covered by re-appropriation.

42. Due to vacancies in the Police Force, Rs.8223/- of the savings were re-appropriated to other heads.

43. Due to the creation of a temporary establishment for 8 months in connection with the revision of Police Rates. The excess is covered by re-appropriation.

44. Due to less travelling than anticipated.

45. The provision of Rs.50,320/- included in the budget for the construction of 115 quarters for the maintenance of police was diverted to account "Works-Road" with the approval of the Government of India, Finance Department for the more urgent construction of an Isolation Hospital. Rs.530/- were surrendered in December 1937 with reference to an estimated expenditure of Rs.15,000/- during the year. The actual expenditure was however restricted in March 1938 to amount to Rs.10,000/- and a re-appropriation of Rs.70/- resulting in a net saving of Rs.430/- was surrendered on 31-3-1938.

46. In Miscellaneous Police and Jails uncovered.

47. Saving of Rs.820/- anticipated did not fully extend Police and a re-appropriation of this amount to other heads resulted in an uncovered excess of Rs.17/-

48. Due to the decision to adjust the contribution due for March in the next year.

49. Due to vacancies in the Police Force, Rs.611/- out of the savings were re-appropriated to other heads.

50. In under Stamps, Police and Jails(Rs.4002)due to fresh sanctions for the payment of rents for the quarters occupied by the Military, Police with retrospective effect in certain cases partly counterbalanced by small savings under other heads(Rs.861/-, Rs.2520/-)of the excess is covered by such re-appropriation. The balance of Rs.530/- remains uncovered.

*****

(a) Surrender accepted in Government of India, Finance Department No.D/301-B-R-38/38, dated 18-4-1938.

PAY AND ACCOUNTS OFFICER
BANGALORE.

APPROPRIATION ACCOUNT.

Appropriation No....Account II Education.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the...Bangalore Assigned Tract.....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
Account II Education.				
A.University Grants in aid to Non-Govt. Arts Colleges. Original.10000 Supply.	10000	10024	-	24
B.Grants-in-aid to Non-Govt. Secondary Schools. Original.100000 Supply.	100000	100000	-	2700 3000
C.Primary.Govt. Primary Schools. C.1.Pay of Inst. Original. 1000 Supply.	1000	1000		89
D.Other Charges. Original.600 Supply.	600	975		375
E.Grants-in-aid to Non-Govt. Primary Schools. Original. 65700 Supply(c)+30700	92400	84690	7710	
F.Special.Govt.Special Schools. F.1.Pay of Establishment. Original. 6100 Supply (c)+537	6747	6490	257	
F.2.Other Charges. Original. 4500 Supply.+12000 (a)	16500	16416	84	
G.Deduct charges recovered from Coorg Administration. Original. (-) 2750 Supply.	-2750	-2514	236	
H.Grants-in-aid to Non-Govt. Special Schools. Original. 18310 Supply.	18310	22647		4337
I.General. G.1.Inspection. G.1.(1).Pay of Officers. Original. 30000 Supply.	30000	30000		55

APPROPRIATION ACCOUNT.

Appropriation No. .....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the .....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
C.3.(a)Pay of Establishment. Original. 9400 Supply.	9400	9059	341	
C.1.(c)Grants-in-aid,central Nations,etc. Original. 550 Supply.	600	550	50	
C.1.(d).Other Charges. Original.4010 Supply.	4010	3966	44	
C.1.(e)Debit charges recovered from Cocos Adm. Original (-) 10970 Supply.	-10970	-11608	1638	
C.2.Scholarships. Original.21000 Supply.	21000	12302	8703	
C.3.Miscellaneous. Original. 3100 Supply.	3100	3083	17	
C.4.Additional Expenditure involved in the five years' Programme for Education. Original. 32320 Supply(c)-31347	973		973	
Total Account II Essential. Original.282500	282500	288561	20160	13341
Supply.				
Total. Gross.	306920	300583	18978	13341
Total. Deductions.	-24420	-24022	1022	
Total. Net.	282500	288561	20160	6341

Explanation of the causes of variation between expenditure and Grant.

---10:---

A. Due to the payment of certain building and furniture grants to the St.Joseph's College in February 1920 excess is fully covered by re-appropriation

B. Due mainly to larger payments of building (Rs.7950) counterbalanced by less expenditure under Khad Grants (Rs. (Rs.3682) and Boarding grants (Rs.2400). The excess is fully covered by re-appropriation.

C.1. Due to rounding in the original estimate and is fully covered by reappropriation.

C.2. Due to increased cooly expenditure consequent on the execution of certain incomplete and other works in the Residential quarters attached to the Government Primary School. The excess is fully covered by re-appropriation.

D. Mainly under Building and furniture grants (Rs.2056) counterbalanced by larger expenditure under certain other grants. The supplementary appropriation of Rs.26,700 being portion of the amount transferred to this sub-head from G.4 included Rs.6000 for the payment of a building grant to a Depper school. The question of the payment of the grant was left under the consideration of the Government of India and final orders were not received in time for the payment to be made in 1919-20. This amount and certain other amounts to the extent of Rs.2700/- were retransferred to G.4 from which head they were originally re-appropriated and surrendered to the Government of India but was too late for acceptance.

E.1. Represents the unutilised portion of the supplementary appropriation of Rs.867 transferred from G.4. The amount was retransferred to G4 and surrendered to the Government of India but was too late for acceptance.

H.E. Includes Rs.287 being stipends in a Government Training School College shown under this sub-head for want of a proper sub-head under A. University in the Bangalore Demand as the expenditure was not anticipated at the time of framing the estimates. The actual expenditure has been met out of the appropriation under H.E.

H.H. One third of the charges of the training school excluding stipends and certain other special items are recovered from the Cooch Administration. Larger expenditure on the contingencies of the school led to larger recoveries. The entire savings were re-appropriated to other heads.

I. The excess is made up of:-

(a) Larger payment of fixed grants Rs.1490

(b) Increased expenditure under Building and Furniture grants chiefly due to the payment of a building grant of Rs.2987/- to the Sewing School of the Good Shepherd convent. Rs.3881

(c) Rebate of the ~~stipends~~ Stipends paid to students in other than Government Training institutions under this sub-head instead of under C.2. as was provided in the budget consequent on the decision arrived at in May 1937. Rs.4126

Rs.9497

The excess is fully covered by reappropriation.

C.1.(1). Due to rounding in the original estimates. The is covered by reappropriation.

C.1.(2). Due to the non-utilisation in full of the provision for leave salary.

The entire savings were reappropriated to other heads.

C.1.(3). Due to the decision to adjust the contribution payable for March in the next year.

C.1.(4). Savings to the extent of Rs.250 were anticipated ~~and were not utilised~~ and were reappropriated to other heads. The modified appropriation under the head thus stood at Rs.3760/-. A sum of Rs.250 originally debited to C.5. was subsequently trans-

ferred to this sub-head on the amount recovered a payment

to a Government servant in his capacity as examiner and was therefore correctly adjustable under C.1.(4). with the result that the actual expenditure amounted to 3986 against the modified appropriation of Rs.3760. The excess remains uncovered.

C.1.(5). mainly due to the recovery included under this head of the pay of the Kuda Instructor from the institutions which benefit by her supervision by adjustments of the amount of grants payable. The entire savings were reappropriated to other heads.

C.2. Savings due to lesser expenditure on scholarships tenable in special schools and transfer to sub-head D of the stipends paid to students in Non-Government training institutions - vide explanation under sub-head D. The savings of Rs.6010 anticipated in consequence of the above and reappropriated to the other heads were not fully realised with the result that there is an uncovered excess of Rs.101/-.

C.3. The actual savings as compared with the modified appropriation is Rs.811. Rs.663 out of this represents the amount transferred to C1(4). Vide explanation under that sub-head.

C.4. The savings were surrendered to C.G.I. & I. Dept. but was not accepted by the Finance Department on too late.

PAY AND ACCOUNTS OFFICER
BANGALORE

APPROPRIATION ACCOUNT.

Appropriation No.....

Account III Medical & Public Health

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the:.....

BANGALORE ACCOUNTS TRACT.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
A.Medical. Hospitals & Dispensaries.				
A.1.Pay of officers. Original 18300 Supply.	18300	21050		
A.2.Pay of Establishment. Original 55060 Supply.	55060	50170	4910	
A.3.Allowances, Honoraria,etc. Original. 23650 Supply. (b)-2465	27085	24508	2577	
A.4.Cost of Medicines & Diet of Patients. Original. 69000 Supply (a) -2500	67000	63882	3118	
A.5.Works. Original. 28500 Supply.	28500	30670		21650
A.6.Other Expenses. Original. 54280 Supply. ((a)-- 6500	47780	53813		5033
A.7.Grants-in-aid. Original. 12340 Supply. (a)-10000	2340	2339		000
A.8.Rent. & other charges paid to Bangalore Municipality. Original. 900 Supply.	900	805		
A.9.Deduct charges recovered from Bangalore Municipality Original. -2700 Supply.	-2700	-2030 [illegible]		670
B.Medical.Dental Hospital. Original. 2830 Supply.	2830	11570		2370

APPROPRIATION ACCOUNT.

Appropriation No. Account XII Medical & Public Health

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the Bahamas Action Act.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
1. Medical Schools and Colleges - Scholarships. (Original. 750) (Supply.	750	750		
D. 1. English Charges. (High Commissioner on Storage.) (Original. (Supply. ((a). 19000)	19000		19000	
D. 2. Loss by Exchange.				
E. Public Health Establishment.				
E. 1. Pay of Establishment. (Original. 660) (Supply.	660	660		
E. 2. Other Charges. (Original. 240) (Supply.	240	240		
F. Grants-in-aid for Public Health Purposes. (Original. 60000) (Supply.	60000	60000		
G. Public Health Works. (Original. (Supply.				
H. Public Health. Expenses in connection with Epidemic diseases.				
H. 1. Pay of Establishment. (Original. (Supply.				
H. 2. Allowances, honoraria, etc. (Original. (Supply.				
H. 3. Medical and other expenses. (Original. (Supply.				
H. 4. Deduct amount refunded from Bahama Banks Municipality. (Original. (Supply.				

APPROPRIATION ACCOUNT.

Appropriation No. Account XII. Medical and Public Health.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connectic with the MADRAS SECRETARIAT.....

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
H.S.Lett.charges paid to Bangalore Municipality.	Original.		2048		2048
	Supply.				
Total Account XII.	Original.	333955	330903	30900	37647
	Supply.	32400			
		-2448			
Total	Gross.	333955	330903	30900	33977
	Deductions.	-2700	-2030		670
	Net.	333955	330903	30900	37647

Explanation of the causes of variation between expenditure and ~~grant~~ appropriation.

1.1. Mainly due to the conversion of the post of the Lady Doctor, Cooch Hospital from a non-Gazetted to a Gazetted appointment (Rs.2634). The excess is fully covered by reappropriation.

1.2. Due to vacancies in Nursing Staff and to the non-utilisation in full of the provision for leave salary and to the conversion of the Lady Doctor, Cooch Hospital from a non-Gazetted to a Gazetted post. Vide 1.1 above. Rs.9609 of the savings were re-appropriated to other heads.

1.3. Mainly under share of fees paid to the Doctors for the surgical etc., operations carried out by them in the hospitals. Budget provided Rs.7000 on this account as well as on account of fees payable for professional attendance. Pending sanction of the Secretary of State, the latter fees were not paid. Rs.8745 out of the savings were re-appropriated to other heads.

1.4. Chiefly under 'Diet of Patients'. Rs.2880 of the savings were re-appropriated to other heads.

1.5. Mainly due to the expenditure on the construction of an Isolation Hospital (Rs.20570) not contemplated at the time of framing the estimates but for which funds were provided with the sanction of the Government of India, Finance Department by re-appropriation from Account I - Sub head A.5. (Rs.20,125) and Account IV Sub head A 3 (Rs.4575) by postponing the construction of quarters for the Commissioner of Police and the Collector thus resulting in a saving of Rs.3620 in the sanctioned appropriation therefor. Out of the original appropriation of Rs.28,920 made for minor works and repairs, the expenditure amounted to Rs.21000 only as some of the works could not be completed within the year Rs.5010 of the saving of Rs.7095 were re-appropriated to other heads.

1.6. Mainly due to larger expenditure under 'Rents, Rates and Taxes' (Rs.964) consequent on the payment with retrospective effect of rent for the quarters occupied by the Lady Doctor Cooch

Hospital for which sanction was accorded in October 1927 and under 'Office expenses and Miscellaneous' (Rs.5100) due to adjustment of heavy custom duties on stores supplied to the Hospital. The excess expenditure was not anticipated at the time of the surrender of Rs.6000/-. Rs.2210 of the excess is covered by re-appropriation and the balance remains uncovered.

A.7. Budget included a special item of Rs.10,000 on account of the equipment of the Bowring and Lady Curzon Hospitals. As the materials had to be obtained from England, the entire provision was re-appropriated to Sub-Head D. The excess as compared with the appropriation thus modified was chiefly due to the payment of a grant of Rs.100/- or nearer to St.Martha's Hospital sanction for which was received in 1927-28 only. The excess is fully covered by re-appropriation.

A.8. The payment represents salary of the pay and allowances of the Municipal Sub-Assistant Surgeon working in the Bowring and Lady Curzon Hospitals. It is not payable for any period during which the sub assistant surgeon is on leave and no substitute is appointed in his place. The saving was due to the absence of the sub assistant surgeon on leave without a substitute. The entire saving were re-appropriated to other heads.

A.9. Incurred mainly under 'Other charges' as was recoverable from the Municipal Commission' in respect of the Isolation Hospital due to less gross expenditure incurred on the hospital and to the omission of diet charges in the calculation of amount payable by the Commission. Rs.448 of the excess is covered reappropriation and the balance of Rs.20/- remains uncovered.

B. Due to large expenditure on the maintenance of lunatics in the Rangoon State Lunatic Asylum provision for which was based on previous years' actuals. The excess is fully covered by reappropriation

N.I. The expenditure against the appropriation will be entered by the A.G.C.B.

H.C. Represents 3 plague charges incurred by the Municipal Commission during March 1927 paid in April 1927. The charges are not payable from 1927-28. The excess is fully covered by reappropriation.

(a). Re-appropriated by the D.A.G.P.W. in No.3/319-B Ex-II/28 dated 30-1-1928.

(b). Surrender accepted in C.I. T.F.D. S.381-2-Ex II/28 dated 19-1-1928.

PAY AND ACCOUNTS OFFICER
W. BANGALORE.

APPROPRIATION ACCOUNT.

Appropriation No. Account IV Other Expenditure Heads.

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the Bangalore Assigned Taxes.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
Land Revenue. Original 600 Supply(-)100(a)	500	474		
D. Excise.				
D1. Pay of Officers. Original.8020 Supply(-)1024(a)	6996	6996		
D2. Pay of establishment. Original.6750 Supply.	6750	6971		221
D3. Other charges. Original.18450 Supply(+)6957(a)	25407	24712	695	
D4. Temps. Original 2400 Supply.	2400	2531		131
E. Registration.				
E1. Pay of establishment. Original.3210 Supply(-) 100(a)	3110	3032	78	
E2. Other charges. Original.100 Supply(-) 8 (a)	92	65	27	
H. General Administration - Charges Establishments.				
H1. Pay of officers. Original.20300 Supply(-) 600(a)	19700	19923		223
H2. Pay of Establishment. Original.8070 Supply(-) 170(a)	7900	8004		104
H3. Other charges. Original.27300 Supply(-)14241(a)	13059	15468		2409
K. Administration of Justice.				
K1 Pay officers. Original.4010 Supply(-)1450 (a)	2560	2530	30	
K2 Judicial Commissioners. Original 1200 Supply.	1200	1214		14

APPROPRIATION ACCOUNT.

Appropriation No. .....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the .....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
F3. Civil and Coasloun Court.				
F3(1)Pay of officers. Original.10270 Supply(-)3000(a)	13005	12575	500	
F3(2).Pay of Establishments. Original.10830 Supply(-) 700(a)	10830	10754	76	
F3(3)Allowances Honoraria etc. Original.1010 Supply(-) 110(a)	1000	1007	103	
F3(4)Contingencies. Original.1400 Supply.	1400	1673		273
F4. Criminal Courts.				
F4(1)Pay of Officers. Original.7200. Supply.	7250	7336		696
F4(2)Pay of Establishments. Original.8000 Supply.	8000	8072	28	
F4(3) Other charges. Original.2260 Supply.	2260	2042		
F.4 Police & Special Establishments. Original.17000 Supply.(-)5329(a)	10972	11996		
F.Additional.Original.1000 Supply.	1000	1010		10
I Agriculture-Vety.charges.				
I.1 Pay of Staff. Original.3000 Supply(-)200(a)	3000	3035	5	
I.2.Other charges. Original.2010 Supply(+)100(a)	2000	2070	-	110
J.Miscellaneous Expenditure. J1 Pay of Establishments. Original.700				

APPROPRIATION ACCOUNT.

Appropriation No.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the.....

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
10. Other charges. Original 1000 Supply(-) 200 (a)	1160	878	282	
11. Superannuation Allowances & Gratuities. Original 35000 Supply.	35000	34713	287	
12. Pensionary Charges.				
13. Cross charges. Original Supply.				
14. Deduct charges recovered from Local Administration and Cross Pensionary. Original. Supply.				
15. Cost of Mining & Pensionary. Original 2000 Supply(-) 200(a)	1800	1221	579	
16. Miscellaneous. Original 10000 Supply(-)200 (a)	10200	10204	60	
TOTAL ACCOUNT IV (Civil) Original 250000 Supply(-)20000	232372	212080	20294	1168

explanation of the causes of variation between expenditure and appropriation.

[illegible] due to non-utilisation of the full provision for Lump salary. The entire savings were surrendered to other heads.

[illegible] Savings mainly due to less expenditure on the construction of the Police Headquarters [illegible] the actual expenditure during the year proved to be Rs. 7121 against an anticipated outlay of Rs.7077/-. Further savings under other heads, chiefly under "Miscellaneous" were surrendered to other heads(Rs.197/-)

[illegible] The account depends on rate of stamps and is fluctuating. A sum of Rs.139/- out of the appropriation was re-appropriated to other heads resulting in an uncovered excess Rs.1/- over the original appropriation.

[illegible] Due to non-utilisation in full of the provision for Lump salary. The unutilised savings were surrendered to other heads.

[illegible] The reason is due to the fact that of the staff of the post office [illegible] the post of an officer [illegible] was vacant.

The excess was unavoidable.

[illegible] The savings were entirely under 'Works' expenditure. Out of the unutilised Rs.2,870 for the construction of Warders for the Inspector and Guards [illegible] with the approval of the Government of India, the work was postponed and the amount [illegible] deals thus as follows:-

(a)	Rs.0064	Amounts [illegible] and received by the Post Master [illegible] Lac Settlement.
	Rs.0037	Deposits [illegible] by the Postmaster Kandy. Kandy refs to US = Chief Kandy.
	Rs.0704	Unrealised [illegible] but not accepted by the Govt. as it is on both [illegible]
	Rs.0070	Deposits [illegible] by [illegible] the credit of "Account 113 = Unpaid Bonus" the balance of the [illegible]
Total	Rs.0875	The total [illegible] Rs.0875 [illegible] Items of (a) Rs.0064 which [illegible] Rs.0.6.

Rs.197 out of the total [illegible] under two re-appropriation [illegible] Rs.139 [illegible] to other heads.

[illegible] The excess is due to [illegible]

2.1. The [illegible] under the head [illegible]. [illegible] expenditure was not anticipated at the time of [illegible] of Rs.1473 in October 1967. This is fully covered by [illegible] appropriation contained in the [illegible] Act, [illegible] for 1968.

2.2(1). Due to the non-utilisation of the provision [illegible] is no saving as the intended job did not go on [illegible] expected at the time of framing the estimates. Rs.250/- out of the saving is re-appropriated to cover the excess expenditure under V-4(1) - vide below.

2.2(2). An under 'Remuneration to copyists' which is a [illegible] item. The entire savings were re-appropriated [illegible] other heads.

2.3(1). Excess in minor works against the grant having [illegible] to be covered by re-appropriation.

2.3(2). Due to [illegible] out of pay drawn by the Junior Engineer [illegible] charge of Anantnag in May 1967. The excess is fully covered by re-appropriation from V-3(1).

2.4(1). An under 'other' expenditure and is fully covered by re-appropriation.

3. Budget provided Rs.6000/- for the establishment expenditure for the period of the P.W.D. Section Pahalgam in the midst of the winter season. The Executive Engineer Kishtwar anticipated in February 1967 that a sum of Rs.2250 only might be required for meeting the expenditure and stated that he could not correctly estimate the total expenditure at that stage. The difference of Rs.2000 to close with other savings under the subhead amounting to Rs.3000/- was re-appropriated to other heads. The actual expenditure on account of upkeep of the P. & T. Section Pahalgam fell short and amounted however to Rs.4010 resulting in an excess of Rs.1010/- of which Rs.1000/- is covered by savings [illegible] other heads under the subhead. An excess of Rs.10/- [illegible] uncovered.

4. [illegible] in the original estimates and [illegible]

Contd/-

fully covered by re-appropriation.

2.2. Excess issue by of civil expenditure under object 1 detailed heads and is fully covered by re-appropriation.

2.3. No under 'Pens for the Inspection of Arms Rules' in the C. A. D. tation payable to the Indore Government. No expenditure was 1,070 against the appropriation of Rs.8.0. Rs.130 of the above were re-appropriated to other heads.

3. The saving of an amount within the audited appropriation is Rs.600/- and is due to certain payments not having been made in March 1970 as anticipated.

4.2. The expenditure represents cost of materials etc. etc. used for the above mentioned three administrative of the Army detailed above and is a fluctuating item. Rs.500/- of the saving were re-appropriated to other heads.

(a). Expenditure accepted in C.A.D. Rs. /Civil-C- 33/20 dated 30-1-1970.

(b). Re-appropriated in C.A.D. Rs. /C-CO2 3 31-20 dated 25-1-1970.

(c). Expenditure 1,750 accepted in C.A.D. Rs. /Civil-C- 3 28 dated 25-1-1970. Re-appropriation 1,000/- sanctioned in C.A.D. Rs. /C-CO2 3 32-20 dated 25-2-1970.

(d). Expenditure Rs.870 accepted in C.A.D. Rs. /Civil-C-(-1) 20 dated 25-3-1970. Re-appropriation 1,500/- sanctioned in C.A.D. Rs. /C-CO- 3 /20 dated 31-3-1970.

(e). Re-appropriation sanctioned in C.A.D. Rs. /Civil-C- 3 31/20 dated 31-1-1970.

PAY AND ACCOUNTS OFFICER
BANGALORE.

~~INCOME ASSESSED TAXES.~~

APPROPRIATION ACCOUNT.

Grant No. 17 Taxes on Income.

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with the Collection of Income-tax.

Service.	Grant.	Expenditure.	Expenditure compared with grant. Less than granted.	Expenditure compared with grant. More than granted.
Major Head "2 Taxes on Income".				
A. Collection of Income-tax				
A2. Pay of Establishments. (Non-Voted) Original. 6640 Supply. (-)270(a)	6265	6095	170	
A5. Contingencies(Non-Voted) Original. 460 Supply.	460	462	-	2
TOTAL -A Collection of Income-tax(Non-Voted) Original. 7000 Supply. (-)275	6725	6557	170	2

Gross saving Rs. 168/-
Gross expenditure Rs. 6557/- as compared with
gross appropriation Rs. 6725/-

Explanation of the causes of variation between expenditure and grant.

Savings due to the non-utilisation in full of provision for leave salary.

The excess remained uncovered.

(a) Surrender accepted in Government of India, Finance Department No. D/587-Ex. II/28, dated 31-1-28.

Note. A sum of Rs. 170 under A2. was reported to the Central Board of Revenue for surrender on 15th March 1928, but was too late for acceptance.

[signature]

CHN.

PAY AND ACCOUNTS OFFICE
BANGALORE.

APPROPRIATION ACCOUNT.

Grant No 73. Refunds.

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with the Refunds.

Service.	Grant.	Expenditure.	Expenditure compared with grant, Less than granted.	Expenditure compared with grant, More than granted.
B. Taxes on Income.				
B1. Income-tax (Non-Voted). Original. 7000 Supply. (-) 2000(a)	5000	4945	55	
B. Estate (Non-Voted) Original. 14000 Supply. (+)8350(b)	22350	23340	-	190
C. Miscellaneous Revenue.				
C2. Other Refunds (Non-Voted) Original. 200500 Supply.	200500	200359	141	
D. Other Refunds.				
D2. Land Revenue (Non-Voted) Original 3700 Supply (-) 850(c)	2850	2460	390	
D3. Excise (Non-Voted). Original. 150 Supply.	150	260	-	110
D9 Administration of Justice. (Non-Voted). Original. 500 Supply (-) 300(c)	200	183	17	
D14. Medical (Non-Voted). Original. 1000 Supply (-) 200(d)	800	800		
D16. Agriculture (Non-Voted) Original. Supply.		91		91
TOTAL REFUNDS. Original. 229850 Supply. (+)8000 Gross.	232300	232146	603	389

Gross saving Rs. 204/-
Gross expenditure Rs. 232146/- as compared with Gross appropriation Rs. 232350/-

Explanation of the causes of variation between expenditure and grant.

***

B. Mainly due to larger payments to the Municipal Councils for the last quarter of 1927-28 of 00/ of the Grant levied under the Bangalore Municipal Law. As the payments are dependent on receipts which are very fluctuating & also in receipts caused the savings under this sub-head. The causes remains uncovered.

CC. The saving is trifling.

DD. The expenditure is dependent on the actual land Revenue collections of the previous year 00/ of which is refundable to the Municipality. A fall in the land revenue collections led to the saving under this sub-head. Rs.220/- out of the savings were re-appropriated to other heads.

EE. The expenditure is very fluctuating. The excess was fully covered by re-appropriation sanctioned by the Hon'ble the Resident.

FFF. The expenditure was not anticipated at the time of framing the estimates. The excess was covered by a re-appropriation sanctioned by the Hon'ble the Resident.

*****

(a) Surrender accepted in Govt. of India, Finance Department No.D/302-Bx-II/28, dated 20-1-28.

(b) Sanctioned in Govt. of India, Finance Department No.1012-Bx-II/28, dated 2-2-28.

(c) Surrender accepted in Govt. of India, Finance Department No.D/302-Bx-II/28, dated 19-1-28.

(d) Surrender Rs.500/- accepted in Govt. of India, Finance Department No.331-Bx-II/28, dated 19-1-28 and additional appropriation of Rs.300/- sanctioned(on later account) in Govt. of India, Finance Department No.1012-Bx-II/28, dated 2-2-28.

Notes. Out of the savings Rs.100/- under GG and Rs.140/- under JJ were remitted to the Govt. of India for surrender on the 15th March but has not been taken for acceptance.

****

PAY AND ACCOUNTS OFFICER
BANGALORE.

ANNEXURE RETURN.

APPROPRIATION ACCOUNT.

Grant No. 44 Police.

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with these A. Police.

Service.	Grant.	Expenditure.	Expenditure compared with grant. Less than granted.	Expenditure compared with grant. More than granted.
Major Head "26 Police".				
D. Other expenditure - Share of the cost of the upkeep and working of the Motor Fire Engine for the C. & M. Station, Bangalore. (Voted)				
Original 1500 Supply.	(a) 1000	1948		448

Excess of the gross expenditure Voted compared with gross grant Rs. 448/-

Explanation of the causes of variation between expenditure and grant.

Represents 1/3rd of the gross charges on account of the upkeep of the Fire Engine in the Civil & Military Station, Bangalore booked entirely under "Appropriation Bangalore" Account I Police" in the first instance and transferred to this sub-head at the end of each quarter. Excess due to the large gross expenditure incurred in the last quarter of 1926-27. 1/3rd share of which was adjusted in the accounts of the current year. Excess is fully covered by a re-appropriation of Rs. 800/- sanctioned by the Home Department.

C. Ramachandran

PAY AND ACCOUNTS OFFICER
BANGALORE.

CHM.

~~XXCVI REGIMENT.~~

APPROPRIATION ACCOUNT.

Grant 55 Medical Services.....

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with the Medical Services.....

Service.	Grant.	Expenditure.	Expenditure compared with grant. Less than granted.	Expenditure compared with grant. More than granted.
Major Head - "22 Medical"				

B.Medical Establishment - District Medical officers.				
B2.Wages.				
B2.1 Pay of Cott.	640	640		
B2(2) Other charges.	60	60		
Total.	700	700		

Explanation of the causes of variation between expenditure & grant.

It was decided in March 1927 that the charges on account of the Residency Surgeon's establishment for which provision had been included under this sub-head should be debited to Political(Non-Voted) - Vide explanation under Appropriation Political - Sub-head CR.' The entire savings were surrendered by the Govt of India, Foreign ~~Finance Department in their No.2048-F. dated 27.3.28.~~ reappropriated by the Govt of India, Foreign Home and Land Dept on account of a grant-in-aid to the Gortmore Nursing Home, Simla.

AND ACCOUNTS OFFICER
BANGALORE.

MYSORE RESIDENCY.

APPROPRIATION ACCOUNT

~~Appropriation~~ Grant for No. 70 Superannuation, Allowances & Pensions.

Account of the sum expended in the year ended 31st March 1928 compared with the sum ~~appropriated~~ granted to defray the expenses in connection with the Superannuation Allowances & Pensions.

Service.	~~Appropriation~~ Grant.	Expenditure.	Expenditure compared with ~~Appropriation~~ Grant. Less than ~~Appropriated~~ granted.	More than ~~Appropriated~~ granted.
Major Head "45 Superannuation Allowances & Pensions"				
A. Superannuation & Retired Allowances. (Voted)				
Original 6300	(a) 6800	6724	76	
Supply.(+)500(a)				
Total Original 6300	6800	6724	76	
Supply.(+) 500				

Saving of gross expenditure compare with gross grant Rs.76/-

Explanation of the causes of variation between expenditure and grant.

Nil.

(a) Allotted by the Government of India, Finance Department in their Audit Order No.F.8-V-41-Ex-II-27, dated 28-3-28 out of the supplementary demand of Rs.453000 obtained from the Legislative by on 27-3-28.

S Cubbuchowan

PAY AND ACCOUNTS OFFICER

COORG RESIDENCY.

APPROPRIATION ACCOUNT.

Grant No. 71 Stationery & Printing.

Account of the sum expended in the year ended 31st March 1928 compared with the sum granted to defray the expenses in connection with the, Stationery & Printing Department.

Service.	Grant.	Expenditure.	Expenditure compared with grant. Less than granted.	Expenditure compared with grant. More than granted.
Major Head "46 Stationery & Printing.				
4.Printing Presses - Minor Provinces or Political Agencies.				
95.Residency & Agency Press Voted.		11036	1314	
95(1) Pay of Establishment Original 12350 Supply. ***	12350			
95(2) Other charges. Original 4650 Supply. ***	4650	5132		1482
95(3) Deduct Establishment charges recovered from other Govts., Departments, etc., Original(-)6000 Supply. ***	(-) 6000	(-) 9635	1635	
TOTAL. Original.9000 Supply.	9000	7533	3149	1482

Saving of gross expenditure compared with gross grant Rs.1667.

Explanation of the causes of variation between expenditure and grant.

95(1) Savings mainly due to vacancies in the press staff(Rs.800) and to the non-utilisation in full of the provision for Leave salary. Rs.1310/- of the savings were re-appropriated to other heads.

95(2). Excess mainly under "Supplies & Services"(Rs.1862) due to the purchase of a Ruling machine and a lever galley press for the use of the Residency Press partly counterbalanced by the non-utilisation of the entire appropriation for overtime allowances(404). The entire excess is covered by re-appropriation.

95(3) Due to larger recoveries for the last quarter of 27-28 on account of the cost of printing done at the Residency Press for Coorg etc. Govts.

PAY AND ACCOUNTS OFFICER

MYSORE RESIDENCY.

APPROPRIATION ACCOUNT.

Appropriation for No. Ecclesiastical.

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the Ecclesiastical.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
Major Head 28 Ecclesiastical.				
A. Ecclesiastical Estt. Church of England.				
A11. Pay of Establishment. Original 180 Supply.	180	180		
A13. Supplies & Services & Contingencies. Original 1000 Supply (+) 1060 (a)	2060	2060		
D. Cemetery Estt.				
D3 Other charges. Original 3320 Supply (+) 280 (b)	3600	3576	24	
E. Miscellaneous Eccl. charges.				
E1. Grants in aid. {Original 300 Supply	300	300		
Total Original 4800 Supply (+) 1340	6140	6116	24	

Saving of gross expenditure compared with gross appropriation Rs. 24/-

Explanation or causes or variation between expenditure & appropriation.

No remarks.

(a) Sanctioned in G.I.F.D. D-7088-Ex-II-27, dated 29-12-27.

(b) -do- -do- D-8210-Ex-II-II-27, dated 3-1-28.

PAY AND ACCOUNTS OFFICER
BANGALORE.

APPROPRIATION ACCOUNT.

Appropriation No. Political.

Account of the sum expended in the year ended 31st March 1928 compared with the sum appropriated to defray the expenses in connection with the Political.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
Major Head "29 Political".				
Account I. Political Agents				
C. Other Agencies & Residencies.				
C1 Pay of Officers. Original. 90290 Supply(-) 1490(a)	88,800	90,478		1678
C2. Pay of Establishment. Original. 41610 Supply.	41,610	42,926		1316
C3. Allowances, Honoraria, etc. Original. 17000 Supply.	17,000	21,513		4513
C4. Supplies & Services. Original. 13600 Supply.	13,600	13,985		385
C7. Contingencies. Original. 16,060 Supply(-) 500(b)	15,560	22,540		6980
D. Deduct charges recovered from other Govts. Indian States, Local Funds, etc. Original. (-)5750 Supply.	(-)5750	(-)5737	-	13
TOTAL Account I. Original. 172810 Supply(-) 1990	170820	185706	-	14885
Account II Other Expenditure Heads.				
K. Works (Excluding works charges for Diplomatic and consular services in Persia) MYSORE. Original. 75750 Supply(-)10836(a)	64,914	40,825	16,089	
TOTAL. POLITICAL. Original. 248560 Supply(-) 12826	235734	245530	16,089	14885
TOTAL. Gross.	241484	240267	1,217	-
Deductions.	(-) 5750	(-) 5737		13
Net.	235734	234530	1.204	

Savings of gross expenditure(Non-Voted)
Compared with gross appropriation Rs.1217/-.
Savings of net expenditure(Non-Voted)
Compared with net appropriation Rs.1204/-.

Explanation of the causes of variation between expenditure and appropriation.

C1. [illegible] of the payment of the pay of an officer for a portion of March in March 1929 itself on account of his proceeding on leave out of India which was not anticipated the time of the surrender of [illegible].1450/- Rs.1042/- of the excess is covered by a re-appropriation sanctioned by the Hon'ble the Resident. The balance of Rs.636/- remains uncovered. The Government of India stated on 20-3-1929 that was too late to take any action regarding the additional appropriation required.

C2. Due to the debit of the pay of the Residency Surgeons Establishment under this sub-head(No.302) instead of under "65 Medical Services" - vide explanation under grant 65 Medical Services - and to increased expenditure under leave salary. The excess is fully covered by re-appropriation.

C3. Mainly due to increased expenditure under T.A.(No.329). The balance is composed of small variations under other detailed heads. Rs.4234 of the excess is covered by re-appropriation. The balance of Rs.529/- remains uncovered.

C4. Is under "Maintenance and renewal charges of the Agency and Residency Furniture"(No.338) partly counterbalanced by savings under "Care and repair of Residency House and Grounds(No.349) and purchase and repair of tents(No.341). The increase under "Maintenance and renewal charges of Agency and Residency Furniture" is chiefly due to utilisation of the funds from larger sale proceeds of condemned etc. articles Rs.383/- of the excess is covered by re-appropriation and the balance of Rs.2/- remains uncovered.

C7. The surrender of Rs.600/- accepted by the Government of India, Finance Department in February 1929 represents the unexpended portion of the special appropriation of [illegible].1000/- sanctioned for the purchase of books and publications for the Residency library which could not be utilised for other -

purposes. The excess is due to the expenditure in connection with the Vicereyal visit(Rs.3306) and to the growth of expenditure under "Office expenses and Miscellaneous" The excess is fully covered by re-appropriation.

B. Due to lower rate of pay drawn by the officiating confidential clerk and the consequent reduction in the recoverable. The excess is fully covered by re-appropriation.

C. Lastly in the appropriation for the construction of quarters for the Secretary to the Hon'ble the Resident. Rs.14,914/- of the savings were re-appropriated to cover the excess expenditure under other heads.

(a) Memorandum accepted in Government of India, Finance Deptt No.D.521-1-Ex-27/28, dated 10-1-28.

(b) -do- in Govt. of India, F.D. No.1613-Ex-27/28, dated 24-2-1928.

S. Venkateswaran

PAY AND ACCOUNTS OFFICER
R BANGALORE.

~~APPROPRIATION~~ ACCOUNT, 1927-28.

APPROPRIATION ACCOUNT.

~~Appropriation~~ Grant for No. 23 Refunds.

Account of the sum expended in the year ended 31st March 1928 compared with the sum ~~appropriated~~ granted to defray the expenses in connection with the Refunds.

Service.	~~Appropriation~~ Grant	Expenditure.	Expenditure compared with ~~Appropriation~~ Grant	
			Less than Appropriated.	More than ~~Appropriated~~ granted.
Refunds.				
D. Taxes on Income				
D1 Income-tax (Non-Voted)				
Original 200				
Supply (-)100 (a)	100	3	97	
H. Other Refunds				
H21. Stationery & Printing (Voted)	50		50	
Total.	150	3	147	

Explanation of the causes of variation between expenditure & grant.

No remarks.

(a) Surrender accepted by the Govt. of India. F.D. in their No.D.1245-Ex-II/28 dated 16-2-28.

S Cankaraswamy

PAY AND AUDIT OFFICER
& BANGALORE.

Statement showing sanctions accorded by the Finance Department for additional funds, reappropriations & surrenders in the case of non-voted expenditure(Vide para 13(i) of letter No.A.A.187-77 of 26-27, dated 13-8-26 from Accountant-General, Central Revenues.

Orders of the Finance Department.	Sub-Heads.	Additional Funds, sanctioned	Re-appropriations' sanctioned.	Surrenders accepted.	Remarks.
	MYSORE ASSIGNED TRACT.				
	Appropriation-Bangalore.				
	Account I-Police.				
	A.Dt.Executive Force				
Govt.of India,F.D. No.D.321-2-Ex.II/ 28,dated 19-1-28.	District Police.				
	A2.Police Force.			2230	
	A4.Allowances, Honoraria etc.			2200	
	A5.Works.			515	
	A6 Clothing & other Supplies.			1439	
	A7 Contingencies.			322	
	Account II-Education.				
-do- No.D.7209.Ex. II/27,dated -	D.Grants-in-aid to Non-Govt.Primary Schools.		(+)25700		
	E.Special -Govt. Special Schools.				
	E1.Pay of Estt.		(+) 587		
	E2.Other charges.		(+)11000		
	G.General.				
	G4.Additional Expns. involved in the 5years programme for education.		(-)38297		
	Account III-Medical & Public Health.				
	A.Medical-Hospitals & Dispensaries.				
-do- No.D.321-2-Ex. II/28, dated 19-1-28.	A3.Allowances, Honoraria, etc.			2445	
-do- D.819-2.Ex.II/ 28,dated 30-1-28.	A4.Cost of medicines & diet of patients.		2500		
	A5. Other expenses.		6500		
	A7.Grants-in-aid.		10000		
	D.English charges on stores(High Commissioner).		19000		
	Account IV - Other Expenditure heads.				
-do- No.D.321-2-Ex. II/28,dated 19-1-28.	A.Land Revenue.			126	
	B.Excise.				
	D1.Pay of officers.			1004	
-do- No.D.692-Ex.II. 28,dated 25-1-28.	D3 Other charges.		6837		
	D.Registration.				
-do-No.D.321-2.Ex.II/ 28,dated 19-1-28.	D1.Pay of Estt.			100	
	D2.Other charges.				

Orders of the Finance Department.	Sub-Heads.	Additional Funds sanctioned.	Re-appropriations accepted.	Surrenders sanctioned.	Remarks.
	D.General - Administration Dt.Establishment				
G.O.I.F.D. No 321-2-Ex II/28 dated 19.1.28	D1.Pay of officers.				500
	D2.Pay of Establ.				170
-do-and D.692-Ex. II/28,dated 25-1-28.	D3.Other charges.			6837	7504
	F.Administration of Justice.				
-do- No.D.321-2.Ex. II/28,dated 19-1-28.	F1.Pay of Officers.				1400
	F3 Civil & Sessions Courts.				
	F3(1)Pay of officers				2400
	F3(2)Pay of Estt.				700
	F3(3)Allowances, Honoraria etc.				150
	G.Jails & Convict Settlements.				3023
	I.Agriculture - Veterinary charges.				800
-do-No.D.323-E.I. Ex.II/28,Dt.31-1-28.	I1.Pay of Estt.			(-)50	
	I2.Other charges.			50	
-do-No.D/321-2.Ex. II/28,Dtd.19-1-28.	J.Misc. Depts.				
	J1.Pay of Estt.				153
	J2 Other charges.				200
	L.Stationery & Printing.				
	L3.Cost of Printing & Stationery.				200
	M.Miscellaneous.				2200
	Grant 73 - Refunds.				
	D.Taxes on Income				
-do- No.D/382.Ex. II/28,dated 26-1-28.	D1.Income-Tax.			(-)2000	
-do- No.D.1612.Ex. II/28,Dt.9-3-28.	D. Stamps.			8350	
~~-do- No.D.382.Ex.II/28, dated 26-1-28.~~	H. Other Refunds.				
-do-No.D.321-3.Ex. II/28,dated 19-1-28.	H2.Land Revenue.				850
	H3 Administration of Justice.				300
-do-& D.1612-Ex.II/28,dated 9-3-28.	H14.Medical.		300		500
-do-No.D/307-Ex.II-28,dated 31-1-28.	Grant 17 Taxes on Income.				
	A.Collection of Income-tax.				
	A2.Pay of Estt.				275
	BOMBAY PRESIDENCY.				
	Appropriation -Ecclesiastical.				
	A.Eccl.Estt.				
	Church of England.				
-do- No.D.7988-Ex. II/27,dated 29-12-27.	A13.Supplies & Services & Contingencies.			1060	
	D.Cemetery Estt.				
-do-No.D.8210-Ex.II/27,Dtd.3-1-28.	D.3 Other charges			280	
	Appropriation -Political.				
	Acct.I Political Agents - Lyaare				
	C. Other Agencies & Residencies.				
	C1.				

Orders of the Finance Department.	Sub-heads.	Additional Funds Sanctioned.	Re-appropriations sanctioned.	Surrenders accepted.	Remarks
Govt.of India,F.D.No. D.321-1-Ex.II/28, dated 19-1-28.	C1.Pay of Officers.			1400	
	C7.Contingencies.			500	
-do- No.1413-Ex.II/ 28,dated 24-2-28.	Account II - Other Expenditure Heads.				
-do- No.P.321-1-Ex. II/28.dated 19-1-28.	K.Works - Mysore.			10836	
	Grant 75 Refunds. D.Taxes on Income				
-do-D/1240-Ex.II/28 dated 16-2-28.	D1. Income-tax.			200	
	Grant 2 Accounts(Bangalore Treasury Grant 26 Interest on Miscellaneous Obligations. D.Savings Bank Deposits.				
-do- No.F.19-IV.Ex. II/27,dated 21-3-28.	D1 Interest on General Provident Fund.			400	
	Appropriation-Secretariat & Political Pensions.				
-do-No.D.522-1.Ex.A-II/28,dated 20-1-28.	A3 Mysore Family Pensions.			50	
	A14.Hizarat Family Pensions.			960	
	A20. Other Pensions.			960	
	Grant.70-Superannuation Allowances & Pensions. A.Superannuation & Retired Allowances.			620	
-do-No.F.18.IV.Ex. II/27-Part IV dated 21-3-28.	F.Pensions & Allowances paid in respect of other Provident Funds.			700	
	Grant 75 Refunds. D.Taxes on Income.				
II/28,dated 16-2-28.	D1 Income-tax.			4000	

PAY AND ACCOUNTS OFFICER
BANGALORE.

Statement showing particulars of Government of India, Finance Department orders accepting surrenders in the case of "Voted" expenditure (Vide para 13 (b) of Accountant-General, Central Revenues's letter No. A.A.187-77 of 26-27 dated 15-8-1926.

Orders of the Finance Department.	Grant and sub-head affected.	Surrender accepted.	Remarks.
	MYSORE RESIDENCY.		
	XII.		
	GENERAL ACCOUNT(BANGALORE TREASURY).		
	Grant.20 Stamps.		
	B.Charges for the sale of stamps.		
Govt. of India,Finance Deptt. No.D.1305-Ex.II-28, dated 16-2-29.	E1. Non-Judicial.	300	

Sanctioned...

PAY AND ACCOUNTS OFFICER
BANGALORE

Statement showing the name of the grant and the head affected by the allotment sanctioned by the Government of India, Finance Department out of the reserve at their disposal - Vide para 13(2) of the Accountant-General, Central Revenues's letter No.AA.197/77 of 26-27, dated 13-8-26.

Name of the grant.	Sub-head affected.	Orders of the Finance Department.

PAY AND ACCOUNTS OFFICER
BANGALORE

6

Telegraphic Address: Bang. Acts, BANGALORE.	The Pay and Accounts Office BANGALORE.	Telephone: Office 47

Ref. No. P.App.5084. 23rd November 192 8.

Enclosures

To The Accountant General, Central Revenues,
New Delhi.

Thro: The Audit Officer, Bangalore.

Sir,

I have the honor to forward herewith the first batch of corrections to the appropriation accounts for the year 1927-28 of the Mysore Assigned Tract and General Accounts

I have the honor to be,
Sir,
Your most obedient servant,
Sd/- S. Kuppuswami.
ASSTT AND ACCOUNTS OFFICER.

VDV. No: P/App.5066.

Copy to the Secretary to Hon'ble the Resident in Mysore Bangalore for information.

PAY AND ACCOUNTS OFFICER.

EXCESS ACCOUNTS 1943.

APPROPRIATION ACCOUNT NO.

Grant. Expenditure.	Expenditure. For Rs.	Expenditure. Read Rs.	More than granted. For Rs.	More than granted. Read Rs.
Account I Police.				
Gross.	2,81,976	2,81,981	4,258	4,263
Net.	2,70,322	2,70,327	4,258	4,263
Account IV Other Expenditure Heads.				
Gross	8,18,686	8,18,675	1,168	1,157
Net.	8,10,656	8,10,675	1,168	1,157
TOTAL Gross	11,94,047	11,94,071	55,744	55,768
Net.	11,65,441	11,65,465	56,414	56,438

For "savings of gross expenditure (non-voted) compared with gross appropriation Rs.40404 read savings of gross expenditure (non-voted) compared with gross appropriation Rs.40440/

For "savings of net expenditure (non-voted) compared with net appropriation Rs.47780/ read "savings of net expenditure (Non-voted) compared with net appropriation Rs.47756

Account I Police.				
Railway Police.				
33.Other charges.	10,000	16,004	3,200	3,205
Total Net. I Police.	2,70,322	2,70,327	4,258	4,263
TOTAL Gross	2,81,976	2,81,981	4,258	4,263
Net.	2,70,322	2,70,327	4,258	4,263

Explanation. Sub-head "33". For "4041 occurring after rents, rates and Taxes in line 1, read "4060 and for "Rs.301 in line 5 read "Rs.305 and for "Rs.309 in the last-but-one-read "Rs.305.

Account IV Other Expenditure Heads				
I Agriculture				
Veterinary				
charges.				
I (2) Other charges....				
Total Net.IV Gross.				

Grant No.70 Superannuation Allowances and Pensions.				
A. Superannuation and Ret.Allowances (non-voted)	34,266	34,231		
Total Nonvoted.	45,011	45,026		

For "saving of gross expenditure (non-voted) compared with gross appropriation Rs.50 "read "saving..... Rs.46"

Explanation. The following explanation may be inserted:-

"A.Non-voted" up to the adjustment of a debit passed on through the Railway accounts in excess has not been entered the excess remains unadjusted.

Accountant General.

ACCOUNTANT GENERAL.

C.No.300-61/29.

CENTRAL BOARD OF REVENUE.

Simla, the 23rd September 1929

From

V.S. Subbaram, Esquire,
Secretary, Central Board of Revenue,

The Commissioner of Income-tax,
Civil and Military Station, Bangalore.

Reports and Returns - Accounts of the Central Government (Civil) for 1927-28 - Appropriation Accounts and Report - Excesses-expenditure - "17-Taxes on Income" Regularisation of.

I am directed to convey the sanction of the Central Board of Revenue to the formal regularisation of the following excess in Grant No.17-Taxes on Income for 1927-28 noticed in the Appropriation Accounts of the Central Government (Civil) for the year:-

A.6.-Contingencies (Non-voted) . . . . Rs. 2.

I have the honour to be,

Sir,

Your most obedient servant

V.S. Subbaram

Secretary, Central Board of Revenue.

[H.C. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 15/10/ 19 29

No. 8709 Enclos. 1

A copy of the marginally noted letter, ~~with enclosure~~, is forwarded

C. *No. 300-G1/29, dated the 23rd September, 1929, from the Secretary, Central Board of Revenue, Simla.

to the Collector and Assistant Commissioner of Income Tax,
Pay and Accounts Officer,
Civil and Military Station, Bangalore, for information.

for Secretary to the Resident.

1212—16-3-1929—5,000—EPB.

T. N. Thangavelu
Mudaliar
9—10—1929